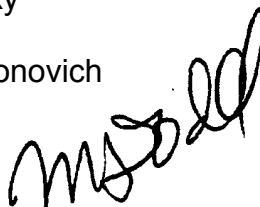


MARGARET DONNELLAN TODD
COUNTY LIBRARIAN

June 23, 2003

TO: Supervisor Yvonne Brathwaite Burke, Chair
Supervisor Gloria Molina
Supervisor Zev Yaroslavsky
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: Margaret Donnellan Todd
County Librarian



SUBJECT: **LIBRARY SPECIAL TAX**

During the Budget Deliberations of June 23, 2003, the Board requested information regarding special tax participation by the cities served by the County Library. This information is based on the most current calculations provided by the Auditor as of June 23, 2003, and uses the newly established special tax rate for 2003-2004. Attached is the list of cities that do not currently participate in the special tax and the estimated revenue they would generate.

Based on the continuation of current library service levels, only the cities of **Malibu** and **Manhattan Beach**, which do not participate in the special tax, currently contribute property tax revenue that is equal to or greater than the library service that the city receives.

The Department also examined other city contributions to library service, such as funding additional hours, materials or lease costs. At this time, no contribution is comparable in value to the special tax. It should be noted, however, that within the past two years, the cities of Agoura Hills and West Lake Village paid for the cost of the construction of new library buildings and charge no lease costs to the County Library.

An additional issue for which the Board may want to provide direction relates to whether a city contribution equal to the special tax would satisfy the Board's requirement for participation.

MDT:rmo

Attachment

c: David E. Janssen, Chief Administrative Office
Violet Varona-Lukens, Executive Officer, Board of Supervisors

bq: Board Liasons
Ex Com/NM